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**COMBINED DECLARATION AND POWER OF ATTORNEY  
IN ORIGINAL APPLICATION**


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 ATTORNEY  
DOCKET

As a below named inventor, I hereby declare that: Bi-Chih LIAO

My residence, pose office address and citizenship are as stated below next to my name.

I believe I am an original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled MASSAGE PILLOW

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the specification of which (check one)

is attached hereto.

       was filed on        as Application Serial No.         
and with amendments through        (if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which may be material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Sections 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Sections 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

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**EARLIEST FOREIGN APPLICATION(S), IF ANY, FILED WITHIN 12 MONTHS PRIOR TO THIS APPLICATION**


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Country	Application No.	Date of Filing Day/Month/Year	Date of Issue Day/Month/Year	Priority Claimed YES      NO

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**ALL FOREIGN APPLICATION(S), IF ANY, FILED MORE THAN 12 MONTHS PRIOR TO THIS APPLICATION**


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POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys to prosecute this application and transact all business in the United States Patent and Trademark Office in connection herewith:

**Bruce H. Troxell Registration No. 26,592**

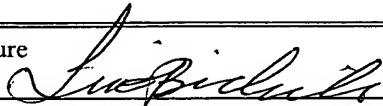
Send Correspondence To:

BRUCE H. TROXELL  
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FALLS CHURCH, VIRGINIA 22041

Direct Telephone Calls To:

(name and telephone number)  
Bruce H. Troxell  
(703) 575-2711

I hereby declare that all statements made herein of my own knowledge are true and all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issue thereon.

Full Name of Sole or First Joint Inventor's Signature Bi-Chih LIAO		Date March 11, 2004
Residence No. 83, Lane 25, Tong-De Seventh Street, Taoyuan, Taoyuan Hsien, Taiwan.		Citizenship Taiwanese
Post Office Address Same as Residence		
Full Name of Second Inventor	Inventor's Signature	Date
Residence		Citizenship
Post Office Address		
Full Name of Third Inventor	Inventor's Signature	Date
Residence		Citizenship
Post Office Address		
Full Name of Fourth Inventor	Inventor's Signature	Date
Residence		Citizenship
Post Office Address		

Applicant or Patentee: Bi-Chih LIAO Attorney's  
Serial or Patent No.: \_\_\_\_\_ Docket No. \_\_\_\_\_  
Filed or Issued: \_\_\_\_\_  
For: MASSAGE PILLOW

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**VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS  
[37 CFR 1.9(f) & 1.27(b)] - INDEPENDENT INVENTOR**

As a below named inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9(c) for purpose of paying reduced fees under Sections 41(a) and 41(b) of Title 35, United States Code, to the Patent and Trademark Office with regard to the invention described in the above-captioned:

[ ] PATENT

[X] APPLICATION

I have not assigned, granted, conveyed or licensed and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9(c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a non-profit organization under 37 CFR 1.9(e).

Each person, concern or organization to which I have assigned, granted, conveyed or licensed or am under an obligation under contract or law to assign, grant, convey or license, any rights in the invention is listed below:

- [X] no such person, concern or organization  
[ ] person, concern or organization listed below\*

\*NOTE: Separate verified statements are required from each named person, concern or organization having rights to the invention averring to their status as small entities (37 CFR 1.27)

FULL NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_

[ ] INDIVIDUAL [ ] SMALL BUSINESS CONCERN [ ] NON-PROFIT ORGANIZATION

FULL NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_

[ ] INDIVIDUAL [ ] SMALL BUSINESS CONCERN [ ] NON-PROFIT ORGANIZATION

I acknowledge the duty to file, in this application or patent, notification of my change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate [37 CFR 1.28(b)].

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

NAME OF INVENTOR  
Bi-Chih LIAO

NAME OF INVENTOR

NAME OF INVENTOR

Signature of Inventor

Signature of Inventor

Signature of Inventor

  
Date March 11, 2004

Date

Date